

SENATE RECORD VOTE ANALYSIS

105th Congress
1st Session

Vote No. 154

June 27, 1997, 2:17 pm
Page S-6688 Temp. Record

TAXPAYER RELIEF ACT/NIH Trust Fund

SUBJECT: Taxpayer Relief Act of 1997 . . . S. 949. Harkin motion to waive section 305(b)(2) of the Budget Act for the consideration of the Harkin/D'Amato amendment No. 579.

ACTION: MOTION REJECTED, 51-48

SYNOPSIS: As reported, S. 949, the Taxpayer Relief Act of 1997, will provide net tax relief of \$76.8 billion over 5 years and \$238 billion over 10 years. The cost will be more than offset by the economic dividend (\$355 billion over 10 years) that will result from balancing the budget in fiscal year (FY) 2002. This bill will enact the largest tax cut since 1981 and the first tax cut since 1986. It will give cradle-to-grave tax relief to Americans: it will give a \$500-per-child tax credit, education tax relief, savings and investment tax relief, retirement tax relief, and estate tax relief. Over the first 5 years, approximately three-fourths of the benefits will go to Americans earning \$75,000 or less. It will eliminate a third of the increased tax burden imposed by the 1993 Clinton tax hike, which was the largest tax hike in history.

The Harkin/D'Amato amendment would create the "National Fund for Health Research." For each of fiscal years 1998-2002, one-half of the amount, if any, by which the net positive revenue impact of the capital gains provisions of this bill exceeded the Joint Tax Committee's estimates as of the date of enactment of this Act would be deposited in the fund. However, the amount deposited in any fiscal year combined with the appropriated amount for the National Institutes of Health (NIH) for that fiscal year could not exceed twice the appropriated amount for the NIH for fiscal year 1997. The fund would be used for NIH health research. No money would be released from the fund in any year that appropriations for the NIH declined.

The amendment was offered after all debate time had expired. However, by unanimous consent, some debate was permitted. After debate, Senator Nickles made the point of order that the amendment violated section 305(b)(2) of the Budget Act. Senator Harkin then moved to waive that section for the consideration of the amendment. Generally, those favoring the motion to waive favored the amendment; those opposing the motion to waive opposed the amendment.

NOTE: A three-fifths majority (60) vote is required to waive section 305(b)(2). Following the failure of the motion to waive, the point of order was upheld and the amendment thus fell.

(See other side)

YEAS (51)			NAYS (48)			NOT VOTING (1)	
Republicans (14 or 25%)	Democrats (37 or 84%)		Republicans (41 or 75%)	Democrats (7 or 16%)		Republicans (0)	Democrats (1)
Burns	Akaka	Kerry	Abraham	Helms	Baucus		Hollings- ²
Collins	Biden	Kohl	Allard	Hutchinson	Bingaman		
D'Amato	Boxer	Lautenberg	Ashcroft	Inhofe	Breaux		
DeWine	Bryan	Leahy	Bennett	Kempthorne	Byrd		
Frist	Bumpers	Levin	Bond	Kyl	Feingold		
Grassley	Cleland	Lieberman	Brownback	Lott	Ford		
Hutchison	Conrad	Mikulski	Campbell	Lugar	Landrieu		
Jeffords	Daschle	Moseley-Braun	Chafee	McConnell			
Mack	Dodd	Moynihan	Coats	Murkowski			
McCain	Dorgan	Murray	Cochran	Nickles			
Snowe	Durbin	Reed	Coverdell	Roberts			
Specter	Feinstein	Reid	Craig	Roth			
Stevens	Glenn	Robb	Domenici	Santorum			
Thompson	Graham	Rockefeller	Enzi	Sessions			
	Harkin	Sarbanes	Faircloth	Shelby			
	Inouye	Torricelli	Gorton	Smith, Bob			
	Johnson	Wellstone	Gramm	Smith, Gordon			
	Kennedy	Wyden	Grams	Thomas			
	Kerrey		Gregg	Thurmond			
			Hagel	Warner			
			Hatch				
						EXPLANATION OF ABSENCE:	
						1—Official Business	
						2—Necessarily Absent	
						3—Illness	
						4—Other	
						SYMBOLS:	
						AY—Announced Yea	
						AN—Announced Nay	
						PY—Paired Yea	
						PN—Paired Nay	

Those favoring the motion to waive contended:

Earlier this year, Senators voted 98-0 that NIH spending should be doubled. That spending has not yet been doubled though, because Senators have not found a way to pay for the proposal. This amendment would give them that way. Instead of cutting spending on other programs, which has proven to be a near impossibility for political reasons, it would require half of any excess revenues that may occur from the capital gains tax reform in this bill to be put into a health research trust fund. Agreeing to put those revenues in a trust fund now would ensure that Senators would not be able to spend the money on other programs in future years. The other half of any excess revenues could be used for deficit reduction or tax relief. This amendment deserves our support. We urge Senators to waive the Budget Act for its consideration.

Those opposing the motion to waive contended:

We think that NIH funding should be doubled, and we think that it should be paid for by cutting other Federal spending. If the capital gains provisions of this bill generate more revenues than estimated, which we agree is a very likely possibility, those extra revenues should be given back to the American people in tax relief. The Federal Government is already too large; we do not want to make it even larger by increasing the total amount of spending. Therefore, we oppose the motion to waive the Budget Act.